

INSTRUCTIONS

On page 1, report gasoline and aviation gas in the gasoline column. Diesel fuel may include kerosene or jet fuel, but clear and dyed gallons should be reported in separate columns. All fuels reported should be identified by product codes on the appropriate schedule.

If you are also licensed as a distributor of LPG or Special Fuels you will receive a separate distributor tax return for that fuel type. Do not combine your gasoline and fuel oil report with your LPG and Special Fuel report. Special Fuels include any energy source other than LPG.

For tax reporting purposes, if fuel is moved across state lines the distributor must report it either as an import or an export.

Debits

1. Beginning Inventory - This figure should agree with your closing inventory from the previous report.
2. Gallons received outside Georgia. Enter the total number of gallons imported from each state on the appropriate line. If the state of import is not listed use "Other." **Complete schedule 3.**
3. Enter all tax free motor fuel received. Use the appropriate column for each fuel type. **Complete schedule 2.**
4. Enter all fuel brought into your inventory on which the Georgia tax has been paid under the appropriate column. **Complete schedule 1.**
5. Enter all gallons of product that could be blended, compounded or denatured with any other motor fuel defined above. **Include this on schedules 1,2, or 3 but keep separate from the motor fuel totals.**
6. total of lines 1-5

Credits

7. Fuel exported to the other states. Enter the total number of gallons exported to each state on the appropriate line. If the state you exported to is not listed use "Other."
8. Enter any tax free sales made to any U.S. Government entity. Complete schedule 8.
9. Enter all tax free sales to licensed distributors. Remember that an exchange is a sale in the State of Georgia. Complete schedule 6.
10. Enter only fuel sold to exempt entities and fuel used by you in an exempt manner. Do not enter any fuel sold to a licensed distributor, the U.S. Government or transfers to other states on this line. Complete schedule 10.
11. Enter all gallons of produce that could be blended, compounded or denatured with any motor fuel defined **above.** **Keep separate from motor fuel totals.**
12. Take credit for your purchases of tax-paid fuel by entering your sales and/or use of tax paid fuel in the appropriate column.
13. Enter only those gallons taxed at 1 cent to licensed aviation gasoline dealers. **Complete schedule 5X**
14. Enter total gallons you have either sold or used on which the 7 ½ cents tax is due. **Complete schedule 5.**
15. Enter total gallons sold to State, County and Municipal Governments on which the 7 ½ cents tax is due. **Complete schedule 5X.** Sales made to these Government entities with active distributor licenses should be entered on line 9.
16. Enter all motor fuel on hand at the end of the calendar month.
17. This is the total of lines 7-16.
18. Same as line 6.
19. If line 18 is greater than line 7, enter the difference in parenthesis to indicate a shortage. If line 7 is greater than 18, enter the difference without parenthesis to indicate an overage.

- ☐ Amended Return
- ☐ No Receipts/Sales
- ☐ Final Return
- ☐ EFT Payment

DEPARTMENT USE ONLY

FEIN (FEDERAL ID) _____

MEDIA # _____

To

Fuel Oils - DYED

- | | |
|----|--|
| 1. | Beginning GA Inventory |
| 2. | Gallons received from: |
| | ALABAMA |
| | FLORIDA |
| | NORTH CAROLINA |
| | SOUTH CAROLINA |
| | TENNESSEE |
| | OTHER |
| 3. | Gallons received from GA Points (Tax Free) |
| 4. | Gallons Received Tax Paid |
| 5. | Compounds |
| 6. | Total Debits |

[illegible]

7. Transfers to other states
 ALABAMA
 FLORIDA
 NORTH CAROLINA
 SOUTH CAROLINA
 TENNESSEE
 OTHER
8. Sales to U.S. Government
9. Sales to other Licensed Distributors
10. Non-Taxable Sales and/or Use
11. Compounds
12. Sales or Use of Tax Paid Fuel
13. Sales of Aviation Gasoline
14. Taxable Sales/Use
15. Taxable Sales/Use, County & Municipality Govts
16. Closing GA Inventory
17. Total Credits
18. Total Debits

[illegible]

19. Variations over (short)

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- ☐ Amended Return
- ☐ No Receipts/Sales
- ☐ Final Return
- ☐ EFT Payment

DEPARTMENT USE ONLY

LICENSE # _____
FEIN (FEDERAL ID) _____
MEDIA # _____

To

Special Fuel

1. Beginning GA Inventory
2. Gallons received from:
 - ALABAMA
 - FLORIDA
 - NORTH CAROLINA
 - SOUTH CAROLINA
 - TENNESSEE
 - OTHER
3. Gallons received from GA Points (Tax Free)
4. Gallons Received Tax Paid
5. Compounds
6. Total Debits

[illegible]

7. Transfers to other states
 ALABAMA
 FLORIDA
 NORTH CAROLINA
 SOUTH CAROLINA
 TENNESSEE
 OTHER
8. Sales to U.S. Government
9. Sales to other Licensed Distributors
10. Non-Taxable Sales and/or Use
11. Compounds
12. Sales or Use of Tax Paid Fuel
13. Sales of Aviation Gasoline
14. Taxable Sales/Use
15. Taxable Sales/Use, County & Municipicle Govts
16. Closing GA Inventory
17. Total Credits
18. Total Debits

19. Variations over (short)

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COMPUTATION OF PREPAID STATE TAX ON

MOTOR FUEL SALES & USE

License # _____

Period _____ To _____

	PREPAID STATE TAX RATE PER GALLON	X	NUMBER OF GALLONS	=	TAX AMOUNT DUE	(LESS VENDOR'S COMPENSATION)_ =	NET TAX AMOUNT DUE
1. GASOLINE	_____	X	_____	=	_____	(_____)_ =	_____
2. DIESEL (CLEAR/DYED)	_____	X	_____	=	_____	(_____)_ =	_____
3. AVIATION GASOLINE	_____	X	_____	=	_____	(_____)_ =	_____
4. L.P. GAS	_____	X	_____	=	_____	(_____)_ =	_____
5. SPECIAL FUEL*	_____	X	_____	=	_____	(_____)_ =	_____

TOTAL AMOUNT OF PREPAID STATE TAX DUE AT 4% (LINES 1-5):
(TRANSFER TOTAL TO PAGE 4 OF TAX RETURN)

MOTOR FUEL SALES TO STATE, COUNTY & MUNICIPAL GOVERNMENTS ONLY

1. GASOLINE	_____	X	_____	=	_____	(_____)_ =	_____
2. DIESEL (CLEAR/DYED)	_____	X	_____	=	_____	(_____)_ =	_____
3. AVIATION GASOLINE	_____	X	_____	=	_____	(_____)_ =	_____
4. L.P. GAS	_____	X	_____	=	_____	(_____)_ =	_____
5. SPECIAL FUEL*	_____	X	_____	=	_____	(_____)_ =	_____

TOTAL AMOUNT OF PREPAID STATE TAX DUE AT 3% (LINES 6-10):
(TRANSFER TOTAL TO PAGE 4 OF TAX RETURN)

INSTRUCTIONS

Effective January 1, 2004 all licensed distributors must include on lines 1-5 the Prepaid State Tax upon their use or any sales to persons (except State, County and Municipal Governments) who are not licensed as a distributor with the Georgia Department of Revenue (GDOR). Use lines 6-10 to report the Prepaid State Tax on sales to State, County and Municipal Governments Only.

The Prepaid State Tax is published each May and November on the Georgia DOR website (www.dor.ga.gov) and is based on four percent (4%) of the state-wide average retail sales price by motor fuel type in Georgia. The Prepaid State Taxes on sales and use by State, County and Municipal Governments is based on three percent (3%) of the state-wide average retail sales price by motor fuel type.

All taxable diesel fuel gallons sold or used for on-road use (clear & dyed) must be reported on the diesel fuel line in order to calculate the amount of Prepaid State Tax due.

* **Include all sales/use of CNG on the Special Fuel Line.**

** **Vendor's Compensation is based on ½% (.005) of the total prepaid tax amount paid on the tax return if filed timely.**

Prepaid State Tax Calculation:

- Multiply the Prepaid State Tax Rate for each fuel type by the number of gallons sold or used in the State of Georgia and record the total on the Tax Amount Due line.
- Subtract the Vendor's Compensation ½% (.005) from the Tax Amount Due Line and enter the Net Tax Amount Due.
- Add all entries in the Net Tax Amount Due column and record the total Amount of Prepaid State Tax Due on the applicable line.
- The total amount must be brought forward to page 4 of this tax return and recorded on the Prepaid State Tax Amount line.

Failure to remit the Prepaid State Tax due on the tax return by the due date will result in a 10% penalty on the total Prepaid State Tax due, a 1% interest assessment per month or fraction thereof until paid and loss of Vendor's Compensation.

GEORGIA MOTOR FUEL TAX REPORT

CALCULATION OF TAXES DUE

License # _____

Period _____ To _____

Report gallons from lines 13-15 (Page 1) and lines 14-15 (page 2) of the Motor Fuel Tax Report.

Gasoline _____ Gals.@ 7 ½ ¢ _____ Less* _____ Net Tax \$ _____

Fuel Oils - Clear _____ Gals.@ 7 ½ ¢ _____ Less* _____ Net Tax \$ _____

Fuel Oils - Dyed _____ Gals.@ 7 ½ ¢ _____ Less* _____ Net Tax \$ _____

L.P.G. _____ Gals.@ 7 ½ ¢ _____ Less* _____ Net Tax \$ _____

Special Fuel** _____ Gals.@ 7 ½ ¢ _____ Less* _____ Net Tax \$ _____

Aviation Gas _____ Gals. @ 1 ¢ _____ Net Tax \$ _____

4% Net Prepaid State Tax Amount Due (Lines 1-5)----- Net tax \$ _____
(See page 3 of this tax report for reporting instructions)3% Net Prepaid State Tax Amount Due (Lines 6-10) ----- Net tax \$ _____
(See page 3 of this tax report for reporting instructions)Add \$50.00 if filed after the 20th day of the following month: \$ _____Add 10% penalty on taxes due if filed after the 20th day of the following month: \$ _____

Add interest at 1% per month or part thereof on taxes due: \$ _____

Subtotal: Late filing penalty, interest and late payment penalty: \$ _____

Less: Motor Fuel Tax Credit Notice No. _____ (\$ _____)

TOTAL AMOUNT OF TAX PAYMENT \$ _____

STATE OF GEORGIA:

This is to certify that the information contained herein and any additional information attached hereto is true and correct to the best of my knowledge and belief.

SIGNATURE_____
TITLE_____
PHONE* Allowance of 1% (.01) of the first 7½ cents per gallon is allowed only if payment is received by the 20th day of the month.

** Include all sales/use of CNG on the Special Fuel Line.

GEORGIA MOTOR FUEL TAX MULTIPLE SCHEDULES OF RECEIPTS

DISTRIBUTOR'S NAME: _____ LICENSE NO.: _____ FEIN: _____ SCHEDULE TYPE: _____ MONTH OF: _____ 20 _____

TYPE OF SCHEDULE

PRODUCT CODE (CIRCLE ONE)

1. GALLONS RECEIVED IN GA - TAX PAID
2. GALLONS RECEIVED IN GA FROM LICENSED
MOTOR FUEL DISTRIBUTORS - TAX UNPAID
3. GALLONS IMPORTED FROM ANOTHER
STATE _____
4. N/A

- | | | |
|-----------------------|---|----------------------------------|
| 054 PROPANE (LPG) | 130 JET FUEL | 227 LS/DIESEL - DYED |
| 065 GASOLINE | 145 LS/KEROSENE - CLEAR | 167 LS/DIESEL - CLEAR |
| 124 GASOHOL | 226 HS/DIESEL - DYED | 224 COMPRESSED NATURAL GAS (CNG) |
| 125 AVIATION GASOLINE | 284 BIO DIESEL (CLEAR) | 225 LIQUID NATURAL GAS (LNG) |
| 123 ALCOHOL | ____ OTHER (SPECIFY, SEE FTA PRODUCT CODE LIST) | |

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GEORGIA MOTOR FUEL TAX MULTIPLE SCHEDULES OF DISBURSEMENTS

DISTRIBUTOR'S NAME: _____ LICENSE NO.: _____ FEIN: _____ SCHEDULE TYPE: _____ MONTH OF: _____ 20 ____

TYPE OF SCHEDULE

PRODUCT CODE (CIRCLE ONE)

5. GALLONS DELIVERED TAX COLLECTED _____
- 5X. GALLONS DELIVERED & PARTIALLY TAXED _____
6. GALLONS DELIVERED IN GA. TO LICENSED MOTOR FUEL DISTRIBUTORS - TAX NOT COLLECTED _____
7. GALLONS EXPORTED TO STATE _____
8. GALLONS DELIVERED TO U.S. GOV'T - TAX EXEMPT _____
9. N/A _____
10. GALLONS DELIVERED TO OTHER EXEMPT ENTITIES _____

- | | | |
|-----------------------|--|----------------------------------|
| 054 PROPANE (LPG) | 130 JET FUEL | 227 LS/DIESEL - DYED |
| 065 GASOLINE | 145 LS/KEROSENE - CLEAR | 167 LS/DIESEL - CLEAR |
| 124 GASOHOL | 226 HS/DIESEL - DYED | 224 COMPRESSED NATURAL GAS (CNG) |
| 125 AVIATION GASOLINE | 284 BIO DIESEL (CLEAR) | 225 LIQUID NATURAL GAS (LNG) |
| 123 ALCOHOL | _____ OTHER (SPECIFY, SEE FTA PRODUCT CODE LIST) | |

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GENERAL INSTRUCTIONS FOR SCHEDULES

ALL RECEIPTS AND DISBURSEMENTS OF MOTOR FUEL MUST BE ACCOUNTED FOR ON THE APPROPRIATE SCHEDULE

- Distributor's Name/License Number/ ----- Reporting Company's name, license number and report month.
Report Month
- Schedule Type ----- Enter one of the numbers corresponding to the schedule type reflected on either the Receipts or Disbursements Schedule.
- Carrier Name ----- Enter name of carrier.
- Carrier FEIN ----- Enter carrier's FEIN (Federal Employer Identification No.).
- Mode ----- Enter one of the following letters reflecting the mode of transportation:
J-Truck **PL** - Pipeline **B**-Barge **R**-Railroad or **O**-Other(specify)
- Point of Origin ----- Enter the location (city and state) from which the product was transported.
- Point of Destination ----- Enter the location (city and state) from which the product was delivered.
- Acquired from/Sold To----- Enter the name of the company.
- Supplier/Purchaser License ----- Enter the purchaser's FEIN on Schedule 5 and/or 5x .
Enter the supplier's license number on the schedule of receipts.
- Product Code ----- Enter the number that corresponds to the type product received or sold. You may combine several product codes as indicated on the form. You must subtotal gallons by reported product type.
- Gallons ----- Enter your billed gallons. For receipt schedules report the gallons invoiced to you by the your supplier. For disbursement schedules report the gallons you invoiced to your customer.

Should you have any questions regarding the preparation and filing requirements of the Motor Fuel Tax Report and Schedules you may call us at (404) 417-6710

COMPANY NAME AND/OR ADDRESS CHANGES?

Please make required changes on the next page and forward to the indicated address.

NAME/ADDRESS CHANGE FORM

For any change of Trade Name, Address, Ownership or Telephone Number check applicable boxes and provide information below. Send completed form in a separate envelope to the address listed below:

Business Name _____ **MFD License Number** _____

☐ **New Business Location /Trade Name**

☐ **Business Closed**

Name _____

☐ **Business Sold**

Address _____

Date Sold/Closed _____

City, State, Zip _____

☐ **Name, Address, and Phone Number of Owners**

Phone Number _____

Name _____

E-Mail Address _____

Address _____

County _____

City, State, Zip _____

☐ **New Mailing Address**

Phone Number _____

Address _____

E-Mail Address _____

City, State, Zip _____

Phone Number _____

Send Changes To:

*Georgia Department of Revenue
Motor Fuel Tax Unit
1800 Century Center Blvd. NE Suite 8223
Atlanta, GA 30345-3205*

or

Fax Changes to:

(404) 417-6717